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FILED  
U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH  
NORTHERN DIVISION

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DISTRICT OF UTAH

BY: \_\_\_\_\_  
UNITED STATES OF AMERICA, DEPUTY CLERK Civil Nos. 1:08 CV155 DS

Petitioner,

:

**ORDER ADOPTING REPORT AND  
RECOMMENDATION**

vs.

:

Honorable David Sam

TINA DENISE LOUISE  
THOMPSON,

:

Magistrate Judge David Nuffer

:

Respondent.

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On December 12, 2008, the United States of America filed a petition to enforce its August 20, 2008 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause ("OTSC") on December 16, 2008, which referred this matter to Magistrate Judge Nuffer for a hearing scheduled for February 18, 2009.

Prior to the February 18th hearing, the parties agreed to continue the matter believing that it could be fully resolved within 60 days. Consequently, this matter was continued until April 7, 2009.

At the April 7, 2009 hearing, the parties reported that this matter was not entirely resolved, although they remained hopeful that it soon would be. The parties agreed that Magistrate Judge Nuffer should enter a Report and Recommendation recommending that Respondent have 30 days after the District Court adopts the Report and Recommendation to comply with the Summons.

After the arguments and representations made in the written submissions and at the April 7, 2009 hearing, Magistrate Judge Nuffer entered a Report and Recommendation. Docket No. 14. Neither party objected to the Report and Recommendation within 10 days.

This Court has reviewed this matter *de novo* and hereby ADOPTS Magistrate Judge Nuffer's Report and Recommendation *in toto* and ORDERS Respondent to provide the information requested in the Summons within 30 days from the date of this Order.

DATED this 18<sup>th</sup> day of May 2009.

BY THE COURT:

A handwritten signature in cursive script, appearing to read "David Sam", is written over a horizontal line.

DAVID SAM, Judge  
United States District Court

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing REPORT AND RECOMMENDATION was e-mailed for approval, this 7th day of May 2009 to the following:

James K. Gilland  
gillandlawfirm@comcast.net

/s/ Jared C. Bennett